98

III

1951-51 **File No.** 2223/36

P.W **DEPARTMENT**

B CLASS

EL **BRANCH**

Subject:— Electric License

Gadag, 1936

Annual Accounts for.

B(K)1951

1

File No. 2223/36. EL III

Ed. Sect. Bldg. 94 A

G. R., G. D., No. 2108, dated 29-6-23.]

Std. Sects. 78 a.

DOCKET SHEET

Subject:—

File No. 2223/36 · III

P. W. **DEPT.**

El **BRANCH.**

References:—

Date.	To whom sent.	Notes and instructions.
[illegible]	9.5	[illegible] (8.8.45)
12/5/45	El.	
12/5	[illegible]	[illegible]
15/5	Fil Br	Recvd (1.12.45.)
11/12	D.S.	[illegible]
17-11-45	El(1)	
28/11	[illegible]	File (1.)
4/2/50		[illegible] (4-3-50)
10/3/50	75	[illegible]
15/4	Fil Br	Recvd (15.4.50).
[illegible]	[illegible]	Recvd further (15-5-50)

Annual 817/49 (1-52)

Date.	To whom sent.	Notes and instructions.
31/5	DS.	Issue letter on p. 87 of book
2/6	File Br	Await (3-7-52)
1/8	DS.	Issue letter on p. 91 of book
4/8	File Br	Await (4-9-52)
29/9	DS	Issue letter on blue 98-96 of book.
6/10	File Br	Await (3-11-52)
30/12	DS	Issue letter on blue 99-10 of book
6/1		Await (6.2.51)
5/2	DS.	Issue Circ. to ~~St~~ DS, Rbay (5.3.51)
13/4	DS.	Issue Circ. to AG, Rbay (with file no 2581/36 III). (13.5.51)
21/7		Issue
24/5/51		Await (3-7-51)
1/9/51		Await further (1-10-51)
2/11/51	DS.	Issue Circ to AG Rbay
29/11/51	DS.	Issue draft at file
26/11/51		Await (15.12.52)

2223/36/4317

P.W.D

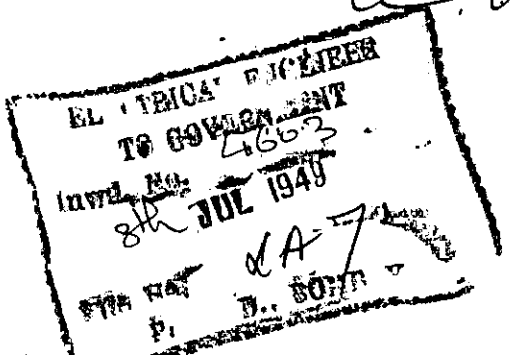
El. Br

Submitted.

2. The statements of accts. of the Gadag El. Licensee for the years 1946-47 and 1947-48, together with the audit report thereon may be refd. u.o. to the El. Engr. to Govt. for favour of remarks in the first instance.

6/7/49

7/7/49



Below U.O.R.No.2223/36/43177 d
the 8th July 1949, from Government in t
Public Works Department.

======

No. LA7 |2714 of 1949.

Bombay, 11th July 1949.

Returned, with compliments.

2. As suggested by the Auditor, a copy of pragraphs 3(a) and 7 of the audit report may be forwarded to the Supply Company for information and necessary action.

Electrical Engineer to Govt.

P.

E-12/7
1/7

P. W. D.
2223/36
U No. 45358

Mr Nevill

223/36/45358

El. Br P.W.D

Submitted with ref. to the O.M. at p 1 ante.

2: The draft put up may issue if appd.

23/8/49

11/9/49

A

2223/36/69140

El.Br(I) P.W.D.

Submitted with ref. to G.L. No. 2223/36-El(I), dt. the 12-9-49.

2. The coy.'s reply may be shown u.o. to the A.G, B'bay. and the El. Engr. to Govt. for information.

5/11/49 8/11/49.

Inf. in u.o. to the AG B'bay & the El Engr Govt & ack with reg.

ACCT
14 NOV 1949

A.G's Office, Bombay.

Seen & passed on to the Electrical Engineer to Govt.

15/11/49

Asstt.Examiner, O.A.D.

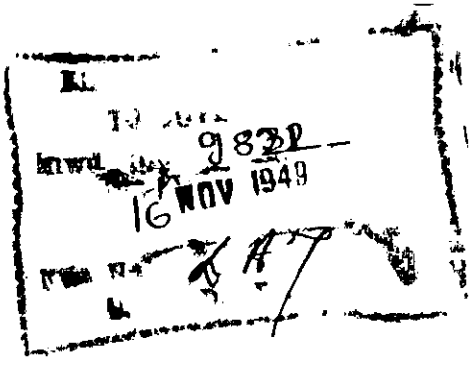
U.O.R. to the Electrical Engineer to Govt. of Bombay, Bombay.

No.O.A/5776 dt. 16/11/49.

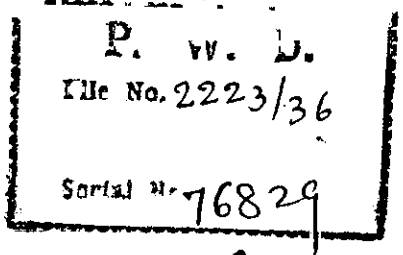
LAJ/6336 of 16/11/49

Seen & passed on with compliments to the Secretary to Govt. Co. and Bldgs.

Electrical Engineer to Government,
P. W. D., Bombay.



E(1)17/11



16/11/49

7 2223/36/76829

Fe.Br.(I) P.W.D.

p.s

Submitted with ref. to the O.M. dt. the 5-11-49. No further action is necy.

22/11/49
23

Recorde.

23.11.49

9 2223/36/4914

P. W. D.

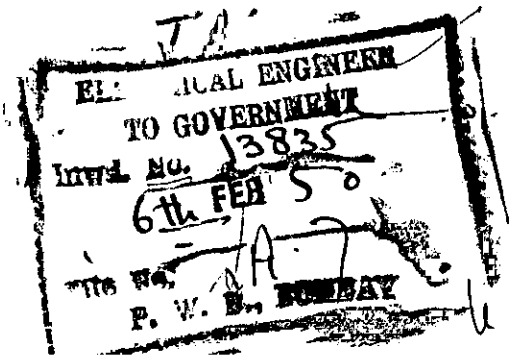
El. Br (I)

Submitted.

2. The statements of accts. of the Gadag El. License, for the year ended the 31-3-49 pp. 61-81 (C.S) and the audit report thereon pp. 55-57 (C.S) may be refd. u.o. to the El. Engr. to Govt. for remarks in the first instance.

3/2/50
4

4/4/50



Returned, with compliments.

2. A copy of para.3 of the audit report may be forwarded to the Company for immediate compliance.

Electrical Engineer to Govt.

U.O.R.to Govt.in the P.W.D.
No.LA-1/9256 dated 7th February 1950.

El 11/8/2

P. W. D.
No. 2223/36
9946
Serial No 9947.

El No 2
7-2-57
Mr Name

2223/36/9946

P. W. D.

El. Br. (I)

Submitted with ref. to their Deptt. u. o. 69 dr. the 6-2-50.

2. PC. see the A. G., B'bay's letter at p. 83 of c. f. and the remarks of the El. Engr. to Govt. in the matter. No p.10 (n.s) action seems necy. so far as sub-para p.55 (c.s) 3(b) and (c) are concerned. As regards 3(a) a copy thereof may be forwarded p.55 (c.s) to the licensee for info. and necy. p.85 (c.s) action as per draft put up for

appl. —

El.Par(1) 13 2223/36/9946

P.W.D.

Submitted with reference to G.L. dated P85-CS the 11-3-50.

2. The licensee may be expedited as per draft P87 put up for approval.

25/5/50

30/5/50

JAS

El. Br. (1)

2223/36/9946

P.W.D.

Submitted with reference to G.L. Dated the 31-5-50.

2 The licensee may be expedited as per draft put up for approval.

~~27/7/50~~
1-8-50

1/8/50

2223/36

9577

El. Br. (I)

P. W. D.

Submitted for info with ref. to G. L. No. 2223/36-III El (I), dt. the 11-3-50 and the subsequent reminders thereto.

2. The Licensee's letter may be shown U.O. to the A. G., Bombay and the Elect. Engr. to Govt. for remarks.

J. A. S.

ACCOUNTANT GENERAL'S OFFICE
8. FEB 951
BOMBAY

Office of the Accountant Gene
Outside Audit Department,
Bombay.

Passed on with compliments to the Electrical Engineer with the Government of Bombay.

The suggestion to maintain a block account was made in the audit report on the accounts of the licensee for the year 1943=44 The block account has to be maintained in accordance with the instructions contained in para 6 of the Government Circular letter, Public Works Department,No.2581/36-El dated 28-2-1944.A revised form for the block account was also suggested under this office U.O.Reply No.O.A./4872 dated 29-9-1950, Particulars regarding the date of purchase or construction,date of bringing into use estimated life(i.e. the prescribed period),original cost etc. are required to be given in the history sheet. Unless the above information is available it will not be possible to work out the amount of annual depreciation or the arrears of depreciation as provided in paras VI and XI of the sixth schedule to the Electricity (Supply) Act,1948. In the absance of any satisfactory record, the year in which the assets in question became available for use and their relative original cost will have to be determined by Government vide para VI(2) of the sixth schedule. The amount of depreciation written off each individual asset prior to the date on which the licensee became subject to the provisions of the Sixth Schedule will have to be allocated to the different items of assets so that the arrears of depreciation, if any, can be worked out.

The licensee may please be instructed that in preparing the block account of assets he should attend to the points mentioned above and obtain Government orders as required by the provisions of the Sixth Schedule.

EXAMINER OUTSIDE AUDIT.
ACCOUNTANT GENERAL'S OFFICE. BOMBAY.

ELECTRICAL ENGINEER TO GOVERNMENT
Inward No. 17739
Date 22-2-1951
File No. LA 7
P. W. D., BOMBAY

U.O.R. to the Electrical Engineer with the Government of Bombay;
No.O.A./ 9047 dated the February, 1951.

21 FEB 1951

vwg/20-2-1951 LA-7/14233 dt. 23.2.51

Seen & passed on with compliments.

Electrical Engineer to Government,
P. W. D., Bombay.

GIM(I) 24/2

P. W. D.
2223/86 III
17353

2223/36-III
17353

El. Br. (I)

P.W.D.

The A.G.'s remarks are submitted with ref. to the 3rd U.O.N., dt. the 5.2.51.

2. The licences may be addressed as per the draft put up for appl, which may issue after u.o.r. to the A.G..

19.3.51.
17/4/51.

17/4/51

A.A.S. ✓ → to DS Bhan 19-4-51

+ ✓ with file no 2581/36 II

CHD

ACCOUNTANT GENERAL'S OFFICE
17 APR. 1951
BOMBAY

Report on the examination and audit of the annual statements of accounts prescribed under the Indian Electricity Rules 1937 of the Gadag Electric License 1936 for the years 1946-47 & 1947-48.

****

The examination and audit of the annual statements of accounts of the Gadag Electric License 1936 for the years 46-47 and 47-48 was carried out at Gadag. The classification of expenditure between Revenue and Capital was generally scrutinised with reference to the cash book, General Ledger and Consumer's ledger. The statement of accounts I to IX and the statement of financial and technical data are appended to the report. The accounts have not been audited by the Company's Auditors.

2. Statement II-Loan Capital.

The loan capital at the close of the years 1946-47 & 47-48 stood at Rs.406762/- and Rs.401987/- respectively.

3. Statement III-Capital Account.

(a) Data for valuation of the capital block suggested in para 3 (a) of the previous report and para 2(b) of the report for 43/44 have not yet been collected. Compliance with these sugrestions by the licensee is requested.

(b) The capital cost per K.W.plant installed works upto about Rs.1115/- for 46-47 and ~~Rs.1064/-~~ Rs.1164/- for 1947-48.

(c) The percentage of turn over on total capital expenditure for the years 46-47 and 47-48 comes to 29.1 & 31.1 respectively as against 26.4 for the year 1945-46.

4. Statement IV- Revenue Account.

a. The revenue realised from the sale of energy to the various classes of consumers and from other sources together with the price realised per unit sold during the years 1945-46, ~~and~~ 46-47 and 1947-48 are compared below:-

Items.	1945-46.				1946-47.				1947-48.			
	Units sold	Amount Rs.	Price per unit realised in as.	Surcharge details.	Units sold.	Amount Rs.	Price per unit realised in As.	Surcharge details.	Units sold.	Amount Rs.	Price per unit realised in As.	Surcharge details.
1.Lighting	82863	32032	6.18	10687	102894	39606	6.16	13112	123085	47068	6.12	15700
2.Power	1766	536	4.85	179	1733	546	5.04	183	1712	544	5.08	181
3.Special contract.	41546	9207	3.54	3076	35942	9596	4.27	3197	32634	9115	4.47	3045
4.Public lamps.	87468	18292	3.35	6096	95719	19759	3.30	6596	90808	19705	3.47	6636
	213643	60067	4.49	20038	236288	69507	4.71	23088	248239	76432	4.93	25562
5.Surcharge.		20038				23088				25562		
6.Rental of meters.		3204				3814				4085		
7.Miscellaneous receipts.		1921				1022				2705		
		85230				97431				108784		

(b) The increase in 'Fuel' and "management expenses" in 1947-48 is due to increase in the rate paid for fuel-oil (from Rs.95/- to Rs.145 per ton) and in the rates of allowances paid to the staff, respectively.

5. Statement IV-Working Expenses:-

a. The working expens s(excluding depreciation write off of work shop machinery etc., and interest charges) together with the cost er unit generated for the ~~two~~ years 1945-46, 1946-47 and 1947-48 are compared below:-

Items.	1945-46 Amount. Rs.	1945-46 Cost per unit gener-ated in annas.	1946-47 Amount. Rs.	1946-47 Cost per unit gen-erated in as.	1947-48. Amount Rs.	1947-48. Cost per unit gen-erated in annas.
1.Fuel.	15381	0.99	15720	0.85	21047	1.05
2.Oil,waste,water etc.	3962	0.25	3942	0.21	4938	0.25
3.Wages,sal ries etc.	7667	0.50	11469	0.62	15032	0.75
4.Repairs & ai ten -ance.	11391	0.74	9712	0.53	12886	0.64
5.Rent,rates&taxes.	944	0.06	971	0.05	~~21047~~ 1002	0.05
6. [redacted]gement,Genl.Ex esstt.charges.	23439	1.50	25592	1.38	33902	1.69
	62784	4.04	67406	3.64	88807	4.43
units generated.		2,48,389		2,95,920		321038

6. Statement VII-Depreciation Fund Account:-

The balance in the depreciation fund account at the close of the years 1946-47 and 1947-48 was Rs.98599 Rs.96485 respectively which works upto 26.7% and 27.8% of the total depreciable assets of the company in its 24th and 25th years of working as against 25.8% for the year 1945-46.

7. Statement IX - Units generated.

The percentage of units used on works and those lost in transmission works out to 5.3 and 14.9 for 1946-47 and 5.1 and 17.5 for 1947-48 respectively, as against 5.7 and 8.3 for the year 1945-46. The loss in transmissions is increasing. Possibility of reducing the loss may be examined.

8. Working Results:- For reasons stated in para 3(a) above, correct figure of capital could not be made out. Taking into account the capital as shown in the statements the working results for the year 46-47 revealed a surplus of Rs.8742 and and for the year 1947-48 a deficit of Rs.1234.

Asstt.Examiner. Outside Audit.

khd.24.6.

STATEMENT FORM.

1.	Company, etc,	Gadag Electric License 1936	
2.	Account for year ending	31.3.47	
3.	Year of working.	24th	
4.	Motive power	Oil Engines.	
5.	Total capital expenditure at end of year (*not* capital of company)	334357-5-5	
		69508-2-7	92596- 9-8
6	Revenue from electric supply.	23088-7-1	
7.	Revenue from meter rents and other sources (including interest on investments, if any).		4834-10-6
8	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.		82962- 1-1
9.	Gross profit before providing for interest, depreciation or reserve [cols 6 *plus* 7—8].		14469- 3-1
10	Interest [on debentures and loans] and special charges		---
11.	Depreciation aod reserve [for the year]. Writing off preliminary expenses included		7227- 8-0
12	Ditto per cent on col. 5.	2.15	
13.	Financial result (col, 9—10 *plus* 11).	~~7248-3-10~~ 7241-11-1	
14.	Ditto per cont on col. 5	2.165	
15.	Units generated.	295920	
16.	Units sold.	236288	

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	15720- 6-7	.849
18.	Oil. waste, water, engine room stores etc.	3941-10-9	.21
19	Wages and salarics excluding management (generation, distribution and public lamps together).	11468-14-9	.62
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	9711-15-6	.52
21.	Rent, rates, and taxes.	970-15-0	.052

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. ~~25391-9-9~~ 25591-9-9 — 1.38

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a). ~~22984-0-9~~ 22784-0-9 — ~~1.24~~ 1.23

(*Note.*—All working costs should go under one of these heads, but not capital charges.)

23. Total working costs [cols. 17 to 22 added]. **90189-9-1** — **4.87**

TECHNICAL DATA.

24. Kilowatts connected to public lamps. **34.8**

25. Total consumers connected (number). **826**

26. Total connections, kilowatts. **239.32**

Note-Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load Both figures may be given) — **175.2**

28. Load factor $\frac{\text{units sold} \times 100.}{\text{maximum load on feeders} \times \frac{\text{-}}{12} \times 365}$ — **30.79 %**

29. Plant capacity installed, kilowatts. **300 K.W.**

30. Average price in annas obtained per unit (col. 6÷16). — **6.27**

31. Percentage of dividend paid per year. — **Nil**

32. The type and size of the generating plant with dates of installation thereof

1. Newton Taunton England 60 K.W. 460/500 Volts. No.33011 D.C.

2. British Electric Plant Co. Alloy N.E.60 K.W. 460/500 Volts. D.C.

3. A.E.G. Type NLH.170 No.2067484. 460 Volts. 100 K.W. D.C.

4. Metro Politan Vicars Co.Ltd. England.Serial No.647208.128/167 Amp.80 K.W

33. The nature of the supply —

(*a*) Generation, voltage, frequency, etc. **460/500 D.C. 3 Wire.**

(*b*) Distribution, voltage, frequency, etc. **460/230 Volts. D.C.**

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[SEE SECTION 11 AND RULE 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS. Gadag

For the year ending ~~31st December 19~~ 31st Mareh 19 47.

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No I.

Description of Capital.	Autho-rised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remain-ing un-issued.	Total amount autho-rised.
				NIL.				

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent.	At per cent	At per cent.	Total.		
Manvi Bros,				406762-3-8		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II. 406762-3-8

Total Capital Received.

COMPANIES' ACCOUNTS.

NO. III · CAPITAL ACCOUNT.

Gadag.

For the year ending ~~XXXXXXXXXXX~~ 31st December 19 .
31st March 19 47.

Dr Cr

	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to		Receipts up to end of previous year.	Received during the year	Total receipts to
1. To preliminary expenses (to be specified).				By ordinary shares of Ditto			
2. To lands including law charges incidental to acquisition.				By preference shares of			
3. To buildings.	9328-10-9	655-0-0	9983-10-9.				
4. To plant.	251250-12-4	3778-2-0	255028-14-4				
5. To mains	16031- 5-8	1782-15-7	17814- 5-3				
6 To service connections	4737-11-4	3686-11-9	8424- 7-1	By Debenture stock			
7 Switch-board etc	1262-12-6	---	1262-12-6	By mortgages and bonds			
8 To meters and fees for certifying under the Act	12103- 1-3	4922-3-0	17025- 4-3	By amounts received in anticipation of call			
9 To general stores	7192- 3-1	2 + 4366-5-4 - 8570-12-7	2987-11-10				
10 To special items (to be specified)		993-0-0		By other receipts (to be specified)			
E. Barrels.	1735-13-3	933- 0-0	2728-13-3				
11 Street light fitting	9814-12-0	---	9814-12-0				
12 Furniture	2114-14-9	2- 6-0	2117- 6-9	M. Bros.	416702-15-0	9940-11-4	
13 Storage Tank	395-14-0	---	395-14-0				406762- 3-8
14 To transformers							
Motor	2000- 0-0	---	2000- 0-0				
15 Work-shop	2687- 2-3	---	2687- 2-3				
16 T - Cycle	120- 0-0	---	120- 0-0				
17 S. Quarters	1966- 3-2	---	1966- 3-2				
	322741- 4-4	20186-13-8	334357-5-5				
Total expenditure		- 8570-12-7					
		11616- 1-1	72404-14-3				
To balance of Capital Account							
			406762-3-8				406762-3-8

COMPANIES' ACCOUNTS.

NO IV· REVENUE ACCOUNT.

Gadag

For the year ending ~~31st December 19xx~~ 31st March 1947.

Dr.			Cr.	
A,—Generation				
1 To fuel . . .	15720-6-7		1. By sale of energy for lighting purposes	39606-3-0
2. To oil, waste, water and engine room stores	3941-10-9		2 By sale of energy for power purposes.	546-5-6
3. To Proportion of salaries of engineers, superintendents and officers.	4149-7-9		3. By sale of energy under special contracts.	9596-5-0
			4 By public lighting.	19759-5-1
4 To wages and gratuities	1110-0-0		5. By rental of meters and other apparatus on consumer's premises	3814-0-0
5 To repairs and maintenance as follows:-			6 By rents receivable collection	120-0-0
			7 By transfer fees.	151-4-0
Buildings	158-15-9		8. By service connections Surcharge	444-0-0
Plant	2622-6-3		9 By miscellaneous receipts from consumers.	23088-7-1
To special items (to be specified).			Battary	
			10. By other items [to be specified].	59-0-0
			11 Reconnection	36-0-0
			12 Temparary	210-6-6
	27702-15-1	27702-15-1		97431-4-2
B —Distribution				
1 To proportion of salaries of engineers, superintendents and officers	1821-11-0			
2 To wages and gratuities	432-0-0			
3. To repairs, maintenance and renewals of mains.	1612-10-3			
4. To repairs, maintenance and renewals of transformers, etc.				
5 To repairs, maintenance and renewals of meters, ~~switches~~ Service cut-outs and other apparatus on consumer's premises.	513-8-0			
	291-7-9			
	4671-5-0	4671-5-0		
		32374-4-1		

COMPANIES' ACCOUNTS.

Gadag

NO. IV. REVENUE ACCOUNT—CONTD.

DR.		32374-4-1	CR.
C.—Public lamps.			97431-4-2
1. To attendance and repairs.	3955-12-0		
2. To renewals, etc. . .	4512-15-6		
		8468-11-6	
D.—Rents, rates and taxes.			
1. To rents payable. .	970-15-0	970-15-0	
2. To rates and taxes.			
E —Management expenses		9439-10-6	
1. To Directors' remuneration.	6912-0-0		
2. To management . .	9753-11-6		
3 To general establishment charges.	8429-6-3		
4 To Auditors of Company.			
5. To Auditor appointed under the provisions of the Act.	200-0-0		
F —Law charges	296-8-0		
To law expenses			
	25591-9-9	25591-9-9	
G —Depreciation			
Service	168-7-7		
S.L.Fitt To depreciation in respect of leasehold works	196-4-8		
2. To depreciation in respect of buildings.	99-13-4		
3 To depreciation on plant	5100-8-11		
4. To depreciation on mains.	356-4-5		
5. To depreciation on	100-0-0		
6. To depreciation on Motor meters.	851-4-0		
7 To depreciation on general stores. T & Cy	6-0-0		
Work shop	53-11-9		
Storage	7-14-3		
Furniture	105-13-7		97431-4-2
Switch-Board.	25-4-1		84
	7071-6-7	67405-8-4	

COMPANIES' ACCOUNTS.

Gadag

NO. IV- REVENUE ACCOUNT—CONTD

Dr	7071-6-7	67405-8-4		Cr
G. Depreciation - contd.				
E.Barre 8. To depreciation in res-	136-7-2			97431-4-2
S.Quarter pect of any other items	19-10-3			
(to be specified).	7227-8-0	7227-8-0		
H'—Special charges.				
Insurances	474-4-0			
To special items (to be specified)	902-4-9			
Written off.		1376-8-9		
		76009-9-1		
Total expenditure				
Balance carried to net revenue		21421-11-1		
		97431-4-2		97431-4-2

V.—NET REVENUE ACCOUNT.

Dr			Cr
1. To interest on debentures accrued due to date		1. By balance from last account	44533-0-5
2. To interest on mortgages and bonds accrued due to date		Less dividend paid	
		By amount carried to Reserve Fund.	
3 To interest on temporary loans accrued due to date.		2 By balance brought from Revenue Account (No IV).	21421-11-1
4. To dividend on preference stock.			
5. To Income-tax paid.	14180-0-0	3. By interest on money at deposit.	
6. To balance applicable to dividend on ordinary stock or shares.	51774-11-6		
	65954-11-6		65954-11-6

COMPANIES' ACCOUNTS.

Gadag

NO VI-RESERVE FUND ACCOUNT.

Dr.		Cr.	
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance of next account.		2. By amount brought form Net Revenue Account.	
		3. By interest on amount invested. [Description of investments to be specified]	
	NIL		NIL

VII.—DEPRECIATION FUND ACCOUNT.

Dr.		Cr.	
To balance	88598-15-10	1. By Balance from last account	81371-7-10
		2. By interest on investments. .	
		3. By amount brought from Revenue Account (see No. IV G.). [Description of investments to be specified)	7227-8-0
	88598-15-10		88598-15-10

COMPANIES' ACCOUNTS.

Gadag

NO VIII-GENERAL BALANCE SHEET.

DR. CR.

Liobilities		*Assets*	
1. To capital account: amount received as per Account No. III.	106762-3-8	1. By capital account: amount expended for works as per Account No. III	334357-5-5
		Dead Stock	1006-0-0
2. To sundry creditors due on construction of plant and machinery, fuel, stores. etc.	15183-0-3	2 By stores on hand	159-6-0
		3 By sundry debtors . . .	13572-5-1
3 To sundry creditors on open accounts.	16870-15-9	4, ~~By preliminary expenses awaiting adjustment.~~ Advance Payments	18545-12-4
4 To net revenue account : balance at credit thereof.	51774-11-6	5. By securities as held [cost price]	
5. To reserve fund account balance at credit thereof		6 By special items(to be specified)	
		7. By cash at bankers . .	3518-8-1
6 To depreciation fund account.	88598-15-10	8. By cash on hand . .	15421-10-7
7. To special items [to be specified]		9 Consumers	7770- 2-0
8 Consumers Deposit.	3700-8-6	10 Manvi Bros Haveri	55769-5-2
		11 " " Byadgi	60016-15-1
		12 " " Hanebennur	48902- 1-0
9) Loan for payment of income tax by the Proprietor	14180-0-0	13 Municipality	23594- 5-6
		14 Loss On Plant	14436-11-3
10) Audit fee (4 Concerns)	500-0-0	15 Prize Bond	500- 0-0
	597570-7-6		597570-7-6
Total	597570-7-6	Total.	597570-7-6

COMPANIES ACCOUNTS

No. IX.—STATEMENT OF ENERGY GENERATED. SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts
	Public lamps.	By special contract	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	01	11	12	13	14
295920	95719.3	25942	102894	1733	238288.3	15499	44133	251787	34.8	826	239.32	300 K.W.	175.2

* Where the undertaking supplies power to tramways the units soid the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kiiowatts connected exclusive of the trnmway should first be ascertained then the kilowatts connected to toe tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

STATEMENT FORM.

1. Company, etc, **Gadag Electric License, 1936.**
2. Account for year ending **31.3.48**
3. Year of working. **25th Year.**
4. Motive power **Oil Engines.**

5.	Total capital expenditure at end of year (*not* capital of company)		349220-10-2
6	Revenue from electric supply.	76430-14-2 25562- 8-5	101993- 8-7
7.	Revenue from meter rents and other sources (including interest on investments, if any).		6790- 0-10
8	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	104170-10-1	103104- 5-1
	Less refund of Income tax.	- 1066- 5-0	
9.	Gross profit before providing for interest, depreciation or reserve [cols 6 *plus* 7—8].	103104- 5-1	5679- 2-4
10	Interest [on debentures and loans] and special charges		-
11.	Depreciation aod reserve [for the year]. Writing off preliminary expenses included		7886- 1-6
12	Ditto per cent on col. 5.	2.26 %	
13.	Financial result (col, 9—10 *plus* 11).		Loss. 2206-15-2
14.	Ditto per cont on col. 5	0.63%	
15.	Units generated. **321038**		
16.	Units sold. **248239**		

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel. **21046-14-7**		1.049
18.	Oil. waste, water, engine room stores etc. **4937- 8-0**		.247
19	Wages and salaries excluding management (generation, distribution and public lamps together).	15032- 8-6	.749
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	[illegible]	[illegible]
		12885-13-0	.642
21.	Rent, rates, and taxes. **1001-15-0**		.050

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. 33902-4-3 — 1,690

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a). 22163-5-3 — 1,105

Less refund of Income tax 23247-12-3 / 1066-5-0 / 22183-7-3 — 20-2-0

(*Note.*—All working costs should go under one of these heads but not capital eharges.)

23. Total working costs [cols. 17 to 22 added]. 110990-6-7 — 5,532

TECHNICAL DATA.

24. Kilowatts conneted to public lomps. 34.8

25. Total consumers connected (number). 884

26. Total connections, kilowatts. 247.96

Note-Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load Both figures may be given) 211.2

28. Load factor $\frac{\text{units sold} \times 100.}{\text{maximum load on feeders} \times 24 \times 365}$ 26.8 %

29. Plant capacity installed, kilowatts. 300 K.W.

30. Average price in annas obtained per unit (col. 6÷16). 6.57

31. Percentage of dividend paid per year. Nil

32. The type and size of the generating plant with dates of installation thereof

1. Newton Taunton England 60 K.W. 460/500 volts. No.33011 D.C.
2. British Electric Plant Co. Alloy N.E. 60 K.W. 460/500 Volts.
3. A.E.G. Type NLH. 170 No.2067484. 460 Volts. 100 K.W.
4. Metropolitan Vicars Co. Ltd., England. Serial No.647208. 128/167 Amp. 80 K.W.

33. The nature of the supply –

(*a*) Generation, voltage, frequency, etc. 460/500 D.C.

(*b*) Distribution, voltage, frequency, etc. 460/230 Volts D.C.

For Manvi Brothers
V.R. Amin
MANAGER.

~~207~~ 33

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[See Section 11 and Rule 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS. Gadag.

For the year ending ~~31st December 19 xxxxxxxxxxxx~~ 31st Mareh 19 48.

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No I.

Description of Capital.	Autho-rised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remain-ing un-issued.	Total amount autho-rised.
- - - - -	- - - - -	- - - - -	- - - - -	Nil	- - - - -	- - - - -	- - - - -	- - - - -

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent	At per cent	At per cent.	Total.		
Manvi Bros. Gadag.				401987- 3-9		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II. 401987- 3-9

Total Capital Received.

For Manvi Brothers

V.R. Bulla

MANAGER.

~~2·71~~ 35

COMPANIES' ACCOUNTS. Gadag.

NO. III · CAPITAL ACCOUNT.

For the year ending ~~31st December 19 XXXXXXXXXX~~ 31st March 19 48

Dr Cr

	Expenditure up to end of previous year.	Expended during the year	Total expenditure to		Receipts up to end of previous year	Received during the year	Total receipts to
1. To preliminary expenses (to be specified).	-	-	-	By ordinary shares of Ditto			
2. To lands including law charges incidental to acquisition.	-	-	-	By preference shares of			
3. To buildings.	9983-10-9	300-0-3	10283-11-0				
4. To plant.	255028-14-4	983-3-6	256012-1-10				
5. To mains	17814-5-3	5875-3-6	23689-8-9				
6 To service connections	8424-7-1	899-9-9	9324-0-10	By Debenture stock			
7 Switch-board etc	1262-12-6	-	1262-12-6	By mortgages and bonds			
8 To meters and fees for certifying under the Act	17025-4-3	6546-14-9	23572-3-0	By amounts received in anticipation of call			
9 To general stores	2987-11-10	4936-6-0	2051-5-10				
10 To special items (to be specified)				By other receipts (to be specified)			
Empty barrels	2728-13-3	138-11-0	2867-8-3	M. Bros.	406762-3-8	-	4774-15-11 =
11 Street light fitting	9814-12-0	-	9814-12-0				
12 Furniture	2117-6-9	50- 0-0	2167- 6-9				401987-3-9
13 Storage Tank	395-14-0	-	395-14-0				
14 To transformers motor	2000- 0-0	-	2000- 0-0				
15 Work-shop	2687- 2-3	-	2687- 2-3				
16 Telephone & cycle.	120- 0-0	-	120-0-0				
17 Servant quarters.	~~1966- 3-2~~	-	~~1966-3-2~~				
18 Dead stock	~~1006-0-0~~	1006-0-0	1006-0-0				
Total expenditure	~~[illegible]~~	14793-10-9	349220-10-2				
	334357-5-5	- 936- 6-0					
To balance of Capital Account		13857- 4-9					
		14863-4-9					

For Manvi Brothers
V.R. Bellur
MANAGER.

COMPANIES' ACCOUNTS. Gadag.

NO IV- REVENUE ACCOUNT.

For the year ending ~~31st December 19~~ 31st March 19 48

Dr.			Cr.	
A,—Generation				
1 To fuel	21046-14-7		1. By sale of energy for lighting purposes	47067-10-0
2. To oil, waste, water and engine room stores	4937- 8-0		2 By sale of energy for power purposes.	543-10-6
3. To Proportion of salaries of engineers, superintendents and officers.	5333- 2-6		3. By sale of energy under special contracts.	9115- 0-3
4 To wages and gratuities	2170- 0-0		4 By public lighting.	19704- 9-5
5 To repairs and maintenance as follows:-			5. By rental of meters and other apparatus on consumer's premises.	4084-15-3
Buildings	474-14-0		6 By ~~rents receivable~~ Machinery	170- 0-0
Plant	3219- 3-3		7 By ~~profit on sale of investments~~ collection.	197- 0-0
To special items (to be specified).			8. By service connections	265- 0-0
			9 By ~~miscellaneous receipts~~ surcharge. eipts from consumers.	25592- 8-5
			10. By ~~interest~~ reconnections [to be specified].	42- 0-0
			11 Temprory.	100- 0-0
	37181-10-4	37181-10-4	12 Interest.	1931- 1-7
B —Distribution				108783-7-5
1 To proportion of salaries of engineers superintendents and officers	2711- 6-3			
2. To wages and gratuities	1364- 0-0			
3. To repairs maintenance and renewals of mains.	3727-11-6			
4. To repairs, maintenance and renewals of transformers, etc.				
5 To repairs, meters. maintenance and renewals of meters, switches, cut outs and other apparatus on consumer's premises.	602- 4-9			
	956-13-0			
		9362-3-6		
		46543-13-10		

For Manor Brothers

V. R. Benegi

MANAGER.

COMPANIES' ACCOUNTS.

NO. IV- REVENUE ACCOUNT--CONTD.

DR. CR.

46543-13-10 ✓

C.—Public lamps.			108783- 7-5 ✓
1. To attendance and repairs.	3453-15-9 ✓		
2. To renewals, etc. . .	3904-14-6 ✓		
		7358-14-3 ✓	
D.–Rents, rates and taxes.			
1. To rents payable. .	1001-15-0 ✓		
2. To rates and taxes. .			
		1001-15-0 ✓	
E —Management expenses			
1. To Directors' remuneration	7548- 0-0 ✓		
2. To management . .	13136- 2-3 ✓		
3 To general establishment charges.	12786-8-6 ✓		
4 To Auditors of Company.			
5. To Auditor appointed under the provisions of the Act.	200- 0-0 ✓		
		33669-10-9 ✓	
F —Law charges.			
To law expenses	233- 9-6 ✓		
		233- 9-6 ✓	
G —Depreciation			
service.	186- 8-0 ✓		
1. To depreciation in respect of leasehold works st. light fitting	196- 4-9 ✓		
2. To depreciation in respect of buildings.	102-13-6 ✓		
3 To depreciation on plant & Deal-stock	5120-4-0 ✓ 20-1-0 ✓		
4. To depreciation on mains. motor	473-12-9 ✓		
5. To depreciation on /	100- 0-0 ✓		
6. To depreciation on meters.	1178- 9-6 ✓		
7 To depreciation on general stores. telephon -e & cycle.	6- 0-0 ✓		
8. Work-shop	53-11-9 ✓		
9. Storage.	7-14-9 ✓		
10. Furniture	108- 5-6 ✓		
11. Switch-board.	85- 4-0 ✓		
		7579-10-6 ✓	108783- 7-5
		88806-15-4 ✓	

For Manvi Brot
V. R. Shah
MANAGE

COMPANIES' ACCOUNTS.

NO. IV- REVENUE ACCOUNT—CONTD

Dr | Cr

G. Depreciation – contd.	7579-10-6	88806-15-4		108783- 7-5
8. To depreciation in respect of (a) empty barrels	286-12-9			
(b) servants' quarters	19-10-3			
(c) other items (to be specified).	7886- 7-8	7886-7-8		
H —Special charges.				
To special items (to be specified) insurance.	281- 6-0			
written off	902- 4-9	1183-10-9		
	1183-10-9			
Total expenditure		97876-11-7		
Balance carried to net revenue		10906-11-10		
		108783-7-5		108783- 7-5

V.—NET REVENUE ACCOUNT.

Dr | Cr

1. To interest on debentures accrued due to date		1. By balance from last account	51774-11-6
2. To interest on mortgages and bonds accrued due to date		Less dividend paid	
		By amount carried to Reserve Fund.	
3 To interest on temporary loans accrued due to date.		2 By balance brought from Revenue Account (No IV).	10906-11-10
4. To dividend on preference stock.		2. A Refund of Income tax	1066- 5-0
5. To Income-tax paid.	14180-0-0	3. By interest on money at deposit.	2206-15-2
6. To balance applicable to dividend on ordinary stock or shares.			
carried over	51774-11-6		
	65954-11-6		65954-11-6

For Munsi Brothers

V. R. Bulla

MANAGER.

COMPANIES' ACCOUNTS.

Gadag.

NO VI-RESERVE FUND ACCOUNT.

Dr.		Cr.	
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance of next account.		2. By amount brought form Net Revenue Account.	
		3. By interest on amount invested.	
		[Description of investments to be specified]	
	N i l		N i l

VII.—DEPRECIATION FUND ACCOUNT.

Dr.		Cr.	
To balance	96485-1-4 ✓	1. By Balance from last account.	88596-15-10 ✓
		2. By interest on investments.	
		3. By amount brought from Revenue Account (see No. IV G.).	7888- 1-6 ✓
		[Description of investments to be specified)	
	96485-1-4 ✓		96485-1-4 ✓

For Manvi Brothers

V. R. Bima

MANAGER.

COMPANIES' ACCOUNTS. Gadag-

NO VIII-GENERAL BALANCE SHEET.

DR. CR.

Liabilities		*Assets*	
1. To capital account: amount received as per Account No. III.	401937-3-9 ✓	1. By capital account: amount expended for works as per Account No. III	349220-10-2 ✓
2. To sundry creditors due on construction of plant and machinery, fuel, stores. etc.	13832-0-0 ✓	2 By stores on hand	153- 5-0 ✓
3 To sundry creditors on open accounts.	29493-1-8 ✓	3 By sundry debtors, ongoing a/c.	36191- 1-7 ✓
4 To net revenue account : balance at credit thereof.		4. By ~~preliminary expenses awaiting adjustment.~~ other miscellaneous debtors a/c	22002- 4-5 ✓
5. To reserve fund account balance at credit thereof	51774-11-6 ✓	5. By securities as held [cost price]	
6 To depreciation fund account.	96485- 1-4 ✓	6 By special items(to be specified)	
7. To special items [to be specified]		7. By cash at bankers . .	3524-15-10 ✓
8. Consumers Deposit.	5112- 8-6 ✓	8. By cash on hand . .	7844-11-8 ✓
9. ~~Loss by fire for 1935~~ Audit fees.	500- 0-0 ✓	9. Consumer	7639- 7-3 ✓
		10 Manvi Bros. Byadgi.	59297- 5-11 ✓
		11 Manvi Bros. Haveri.	69909-11-7 ✓
		12 Manvi Bros. Ranebennur	55264- 4-3 ✓
		13 Municipality.	2262- 6-7 ✓
10. Reserve for payment of Income-tax	28360-0-0 ✓	14 Loss on plant	13534- 3-8 ✓
		15 Prize bond.	500- 0-0 ✓
	627544-10-9 ✓		627544-10-9
Total	627544-10-9	Total.	627544-10-9 ✓

For Manvi Brothers

V.R Bellur

MANAGER.

COMPANIES ACCOUNTS

No. IX.– STATEMENT OF ENERGY GENERATED, SOLD, ETC.

1	Total energy generated in Kilowatt-hours.	Kilowatt-hour sold					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts
		2 Public lamps.	3 By special contract	4 Consumers by meter for lighting purposes.	5 Consumers by meter for power purposes.	6 Total.	7	8	9	01	11	12	13	14
	321038	90808	32834	123085	1712	248239	16473	56326	264712	54.8	384	247.96	300	21[illegible]

* Where the undertaking supplies power to tramways the units soid the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kiiowatts connected exclusive of the trnmway should first be ascertained then the kilowatts connected to toe tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

For Manor Brothers
V. A. Bruce
MANAGER.

No.O.A 2201. Bombay, the 1-7-1949
From:-The Accountant General,Bombay.
To

The Secretary to the Govt.of Bombay,
Public Works Deptt.
Bombay.

Sub:- Report on the audit of the accounts of the Gadag Electric License for the years 1946-1947 & 1947-1948.

Sir,

I have the honour to forward the audit report and the annual statements of accounts of the Gadag Electric License for the years 1946-1947 and 1947-1948.

2. Extract of paragraphs 3(a) and 7 of the report may please be forwarded to the Management for information and necessary action.

Yours faithfully,

Assistant Examiner,Outside Audit.

g

Copy together with a copy of the audit report forwarded to :--

(1) The Electrical Engineer to the Govt.of Bombay.

(2) The Senior Auditor (Mr.P.V.R.).

Examiner, Outside audit.

2223/36/45358

P.W.D.

No. 2223/36-III-El(I). B.C., 12th Septr. ~~Aug~~ 1949

To,

M/s. Manvi Bros.,

Gadag.

Subject:- Accts. of the Gadag El. License for the two years 1946-47+1947-48.

Dear Sirs,

I am directed to forward herewith for information and necy. action extract para 7 of the audit report in respect of the above mentioned accts.

2. Para 3(a) of the audit report is also ~~enclosed~~ enclosed for early compliance. In this connection your attention is invited to G.L. No. 2223/36-II-El, dt. ——

dt. the 7-11-1947 and as stated therein the accts. of the Gadag El. License cannot be accepted until the matter regarding the valuation of the capital block is attended to.

1171(S)
D.A.- Extract para 3(a)+7

Yours faithfully,

Copy forwarded for information to —
the A.G. B'bay (with ref. to his letter No. O.A. 2201, dt. the 1-7-49)
the El. El. Engr. to Govt. (with ref. to his No. LA 7/2714, dt. the 11-7-49)

24/8/49

J-1119/49.

With D.H.
15/9/49 PM

MANVI BROTHERS.

Electric Light & Power Suppliers,

Branches: RANEBENNUR, BYADGI AND HAVERI.

GADAG.
DIST. DHARWAR.

Head Office: GADAG.

Date 17th Oct. 1949.

To,
The Assistant Secretary to the Government
Of Bombay,
Public Works Department,
BOMBAY.

Sub:-Accounts of the Gadag Electric License for the two years 1946-47 and 1947-1948

Sir,

With reference to your letter No. 2223/36-III-E1(I) dated 12th Sept.1949 forwarding extract paras from the Audit Report for 46-47 and 47-48, we beg to state as under:-

3. Statement III - Capital Account.

The work of separating capital Bloc under each sub-head has since been completed. The valuation of each block is being made and compliance will be intimated in due course and also shown at the time next audit.

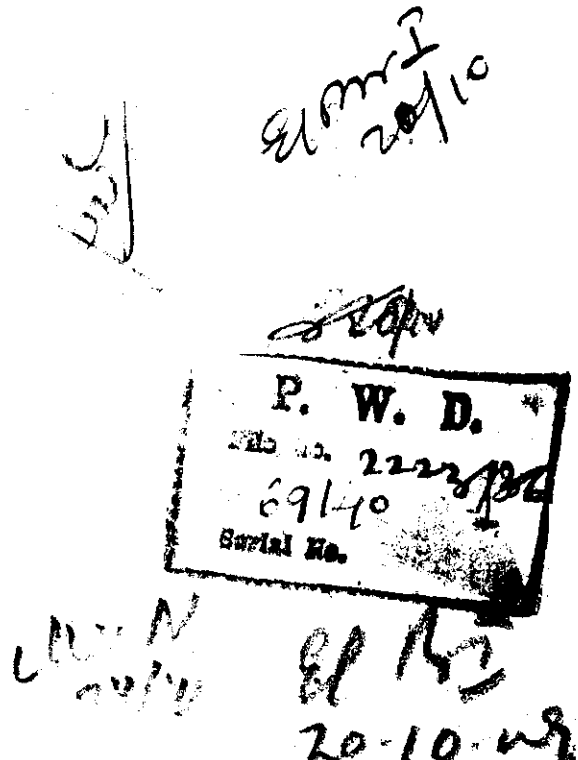
7. Statement IX - Units generated.

The transmission loss has been minimised during the year 1948-49.

Yours faithfully,
For Manvi Brothers, Gadag.

V.R. Bunna

Manager.


P. W. D.
69140
Serial No.

REPORT OF THE EXAMINATION AND AUDIT OF THE ANNUAL STATEMENT OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY RULES 1937 OF THE GADAG ELECTRIC LICENSE 1936 FOR THE YEAR 1948-49.

The examination and audit of the annual statements of accounts of the Gadag Electric License 1936 for the ye year 1948-49 was carried out at Gadag. The classification of expenditure between Revenue and Capital was generally scrutinised with reference to cash book, General Ledger and Consumer's Ledger. The statement of accounts I to IX and the statement of financial and technical data are appended to the report. The accounts have not been audited by the Company's auditors.

2. Statement II - Loan Capital -

The loan Capital at the close of the year 1948-49 stood at Rs.448900/-. In this license also the borrowings are not to specific terms. The needs for borrowing of this concern has not also been properly planned.

3. Statement III - Capital Account -

(a) The valuation of the Capital block as suggested in para 3(a) of the previous report and para 2(b) of the report for 1943-44 has not been completed yet.

(b) The capital cost per K.W. of plant installed works upto about Rs.1,240/- for 1948-49.

(c) The percentage of turnover on total capital expenditure for the year 1948-49 comes to 30.83 as against 31.1 for the year 1947-48.

4. Statement IV - Revenue Account -

The revenue realised from the sale of energy to the various classes of consumers and from other sources together with the prices realised per unit sold during the years 1947-48 and 1948-49 are compared below:

Items	1947-48 Units sold	Amount Rs.	Price realised per unit in as.	Surcharge details	1948-49 Units sold	Amount Rs.	Price per unit realised	Surcharge details
1. Lighting	123085	47068	6.12	15700	150496	57278	6.09	19101
2. Power	1712	544	5.08	181	4326	1062	3.93	323
3. Spl. contract	32634	9115	4.47	3045	14664	4762	5.20	1552
4. Public lamps	90808	19705	3.47	6636	83017	18276	3.52	6376
Total	248239	76432	4.93	25562	252503	81378	5.16	27352
5. Surcharge		25562				27352		
6. Rental of meters		4085				4193		
7. Misc. Recpt.		2705				1739		
Total ..		108784				114662		

(a) The fall in revenue under the head "Special contract" is due to decrease in the number of consumers, under that head.

5. Statement IV - Working expenses -

The working experses (excluding depreciation and writ off) together with the cost per unit generated for the yea 1947-48 and 1948-49 are compared below :-

Items	1947-48 Amount Rs.	Cost per unit generated in as.	1948-49 Amount Rs.	Cost per unit generated in as.
1. Fuel	21047	1.05	30758	1.54
2. Oil, waste & water etc.	4938	0.25	8165	0.41
3. Wages, salaries etc.	15032	0.75	20067	1.01
4. Repairs & maintenance	12886	0.64	16629	0.83
5. Rent, rates & taxes	1002	0.05	1090	0.06
6. Management Gen.Est. charges	33902	1.69	36683	1.84
Total..	88807	4.43	113392	5.69
Units generated	321038		318902	

6. Statement V - Net Revenue Account -

This is a private concern which manages four license viz. Gadag, Byadgi, Ranibennur, Haveri. No interest or return on capital is shown to have been paid off from the Revenue surplus. The accounts of this concern shows in ~~xxxx~~ interest paid out, which are not susceptible of check. The exhibition in accounts which are not audited is not true to facts.

7. Statement VI - Notwithstanding the fact that the license is being worked for the 26th year, the concern has not built up any General Reserve. The figure shown against "General Reserve" in the General Balance Sheet is correctly the balance on 'Net ~~Reserve~~ Revenue Account'

8. Statement VII - Depreciation Fund Account -

The balance in the depreciation fund account at the close of the year 1948-49 was Rs.105386/- which works upto 28.5% of the total depreciable assets of the company in its 26th year of working as against 27.8% for the year 1947-48.

Statement VIII - General Balance Sheet -

Item of liabilities - Reserve Fund - Rs.32859-10-6 - This balance correctly represents balance in the Net Revenue Account. It does not represent General Reserve Fund as exhibited by the Coy.

9. Statement IX - Units Generated -

The percentage of units used on works and those lost in transmission works out to 5.40 and 15.42 respectively for the year 1948-49 as against 5.1 and 17.5 for the year 1947-48.

10...

10. Working Results -

For reasons stated paras 2,3 and 6 the true financial results of working cannot be determined. Taking into account the figures as shown in the statements, the working results for the year 1948-49 reveals a deficit of Rs.16,337/-.

(B.Venkataraman)
Examiner,Outside Audit,
Accountant General's Office,Bombay.

STATEMENT FORM.

1. Company, etc, Gadag Electric License 1936.
2. Account for year ending 31-3-1949
3. Year of working. 26th Year.
4. Motive power Oil Engines.

5.	Total capital expenditure at end of year (*not* capital of company)		371899-14-11
6	Revenue from electric supply.	81378-3-1 / 27352-4-7	108730-7-8
7.	Revenue from meter rents and other sources (including interest on investments, if any).		5931-2-0
8	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	114512-4-5 / 10000-0-0 / 124512-4-5	124512-4-5
9.	Gross profit before providing for interest, depreciation or reserve [cols 6 *plus* 7—8].	Loss.	9850-10-9
10	Interest [on debentures and loans] and special charges		163-7-0
11.	Depreciation aod reserve [for the year]. Writing off preliminary expenses included		8900-15-3
12	Ditto per cent on col. 5.		2.39%
13.	Financial result (col, 9—10 *plus* 11).		18915-1-0
14.	Ditto per cont on col. 5		5.08
15.	Units generated.	318902	
16.	Units sold.	252503.4	

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	30758-0-8	1.543
18.	Oil. waste, water, engine room stores etc.	8165-1-6	0.409
19	Wages and salaries excluding management (generation, distribution and public lamps together).	20067-4-0	1.006
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	16629-1-6	0.834
21.	Rent, rates, and taxes.	1089-14-0	0.054

For Manvi Brothers
V. R. Bellera
MANAGER.

22. [a] Management, Directors, fees office allowance salaries [other than in col. 19.] office and legal expenses. 36682-9-3 ^ 1.840 ^

22. [b] incidental and overhead charges (other than capital charges), e. g. depreciation, insurance, income tax, interest, etc., which cannot properly be included under any of the heads 17 to 21 and 22 (a). 20184-11-9 ^ 1.028 ^

(*Note.*—All working costs should go under one of these heads, but not capital charges.)

23. Total working costs [cols. 17 to 22 added]. 133576-10-8 ^ 6.701 ^

TECHNICAL DATA.

24. Kilowatts conneted to public lamps. 34.7 ^

25. Total consumers connected (number). 989 ^

26. Total connections, kilowatts. 283.56 ^

Note-Where there is also a tramway load the ratio of the (Kilowatts connected exclusive of the trams) to (units sold exclusive of trams) should first be found. Then the corresponding value of the kilowatts connected to the trams should be taken in the same ratio to the units used on the trams. The total kilowatts connected will then be the sum of the two.

27. Maximum load on feeders, kilowatts. (The figures given in the accounts appear mostly to be maximum station load Both figures may be given) 207.3 ^

28. Load factor $\frac{\text{units sold} \times 100.}{\text{maximum load on feeders} \times 24 \times 365}$ 27.7% ^

29. Plant capacity installed, kilowatts. 300 k.w.

30. Average price in annas obtained per unit (col. 6÷16). 6.89 ^

31. Percentage of dividend paid per year. -

32. The type and size of the generating plant with dates of installation thereof

1. Newton Taunton England 60 K.W. 460/500 volts. No.3301 D.C. ^
2. British Electric Plant Co.Alloy N.E. 80 K.W. 460/500 volts.
3. A.E.C. Type RLH 170, No.2067484, 460 volts, 100 K.W. ^
4. Metropolitan Vicars Co. Ltd., England, Serial No.647208, 128/167 Amp 80 K.W.

33. The nature of the supply —

(*a*) Generation, voltage, frequency, etc. 460/500 D.C. ^

(*b*) Distribution, voltage, frequency, etc. 460/230 Volts D.C.

For Manvi Brothers

V. Khera

MANAGER.

ANNEXURE V.

MODEL FORM OF ACCOUNTS PRESCRIBED UNDER THE INDIAN ELECTRICITY ACT, 1910, FOR COMPANIES.

[SEE SECTION 11 AND RULE 36 (3).]

ELECTRIC LICENCE.

MANVI BROTHERS. Gadag.

For the year ending ~~31st December 19~~ 31st Mareh 19 49.

Statement of Share Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No I.

Description of Capital.	Autho-rised by	No. of shares issued	Nominal amount of share	Called up per share	Total paid up.	Issued not paid-up	Remain-ing un-issued.	Total amount autho-rised.
					Nil			

Statement of Loan Capital appropriated for the purposes of the undertaking authorised by the abovementioned licence at the end of the year.

No. II

Description of loan.	Amounts borrowed				Remaining borrowing powers	Total amount of borrowing powers
	At per cent	At per cent	At per cent.	Total		
Manvi Bros. Gadag.				448899-9-7^		

Total Share Capital Paid-up, see No. I.

Total Loan Capital Borrowed, see No. II.

Total Capital Received.

For Manvi Brothers

V. Rao

MANAGER.

COMPANIES' ACCOUNTS.

NO. III · CAPITAL ACCOUNT.

For the year ending ~~31st December 19~~ 31st March 19 49

Dr Cr

	Expenditure up to end of previous year.	Expended during the year.	Total expenditure to		Receipts up to end of previous year.	Received during the year	Total receipts to
1. To preliminary expenses (to be specified).				By ordinary shares of Ditto			
2. To lands including law charges incidental to acquisition.				By preference shares of			
3. To buildings.	10283-11-0	3968-8-0	14252-3-0				
To plant.	256012-1-10 (-)	165582-9-8	90429-8-2				
5. To mains	23689-8-9	138413-0-4	162102-9-1				
6 To service connections	9324-0-10	11421-10-9	20745-11-7	By Debenture stock			
7 Switch-board etc	1262-12-6	5243-7-0	6506-3-6	By mortgages and bonds			
8 To meters and fees for certifying under the Act	23572-3-0	15884-12-0	39456-15-0	By amounts received in anticipation of call			
9 To general stores	2051-5-10	545-0-6	2596-6-4				
To special items (to be specified)				By other receipts (to be specified)			
Empty barrels	2867-8-3	145-0-0	3012-8-3				
11 Street light fitting	9814-12-0	9274-5-10	19089-1-10				
12 Furniture	2167-6-9	1132-9-6	3300-0-3	Manvi Bros O.B.	401987-3-9		
13 Storage Tank	395-14-0	902-2-9	1298-0-9	Receipts.	46912-5-10		
Motor	2000-0-0	-	2000-0-0		448899-9-7		448899-9-7
14 To transformers workshop	2687-2-3	-	2687-2-3				
15 Telephone	80-0-0	140-6-0	220-6-0				
Cycle.	40-0-0	891-15-9	931-15-9				
Servant quarters 16	1966-3-2	-	1966- 3-2				
Dead stock	1006-0-0	-	1006-0-0				
ladder. 17	-	299-0-0	299-0-0				
	349220-10-2	168261-14-5	371899-14-11				448899-9-7
Total expenditure		165582-9-8					
		2679-4-9					
To balance of Capital Account							

For Manvi Brothers

V. Rebeiro

MANAGER.

COMPANIES' ACCOUNTS.

NO IV- REVENUE ACCOUNT.

For the year ending ~~31st December 19~~ 31st March 19 49

Dr.			Cr.	
A,—Generation				
1 To fuel . . .	30758-0-8		1. By sale of energy for lighting purposes	57278-1-0
2. To oil, waste, water and engine room stores	8165-1-6		2 By sale of energy for power purposes.	1062-3-0
3. To Proportion of salaries of engineers, superintendents and officers.	~~6500-00-0~~ 6149-10-0 Uma		3. By sale of energy under special contracts.	4762-1-0
4 To wages and gratuities	2160-0-0 Uma		4 By public lighting.	18275-14-1
5 To repairs and maintenance as follows:-			5. By rental of meters and other apparatus on consumer's premises	4193-0-0
			6 By ~~Rents received~~ Machinery collections	200-0-0
			7 By ~~Transfer fees~~ (Fines)	227-6-0
Buildings. . .	1799-12-6		8. By service connections	360-0-0
Plant . . .	4996-2-0		9 By ~~miscellaneous~~ surcharge receipts from consumers.	27352-4-7
To special items (to be specified).			10 By other items [to be specified]. reconnection	32-0-0
			11. Battery.	17-0-0
	54028-10-8	54028-10-8	12. Temporary.	901-12-0
				114661-9-8
B —Distribution				
1 To proportion of salaries of engineers. superintendents and officers	3618-15-9 Uma ~~5253-15-9~~			
2 To wages and gratuities	1640-0-0 Uma			
3. To repairs. maintenance and renewals of mains.	3808-5-6			
4. To repairs/ service maintenance and renewals of transformers. etc.	1008-5-3			
5 To repairs, maintenance and renewals of meters, switches, cut-outs and other apparatus on consumer's premises.	340-15-3			
	10411-9-9	10411-9-9		
		64440-4-5		

For Manvi Brothers

V. R. Bhuva

MANAGER.

COMPANIES' ACCOUNTS.

NO. IV. REVENUE ACCOUNT—CONTD.

DR.		64440-4-5			CR.
C.—Public lamps.					114661-9-8
1. To attendance and repairs.	6503-10-3				
2. To renewals, etc. . .	4675- 9-0				
		11179-3-3			
D.–Rents, rates and taxes.					
1. To rents payable. .					
2. To rates and taxes. .	1089-14-0	1089-14-0			
E —Management expenses					
1. To Directors' remuneration.	8196- 0-0				
2. To management . .	14260-11-3				
3. To general establishment charges.	12917- 5-0				
4 To departmental Auditors ~~of Company~~	705- 3-0				
5. To Auditor appointed under the provisions of the Act.	320- 0-0				
		36399-3-3			
F —Law charges					
To law expenses	283- 6-0	283- 6-0			
G —Depreciation					
service.	414-14-8				
St.Lt. 1 To depreciation in respect of leasehold works	381-12-5				
2. To depreciation in respect of buildings.	142- 8-3				
3 To depreciation on plant	1808- 9-5				
4. To depreciation on mains.	3240-0-10				
5. To depreciation on switch board	130-1-11				
6. To depreciation on meters.	XXXXXXX 1972-13-7				
7 To depreciation on general stores.	51-14-8 XXXXXXX				
8. Workshop	53-11-10				
9. Storage tank	25-15-4				
10. Furniture.	165-0- 0				
11. Motor.	100- 0-0	113391-14-11			114661-9-8
12. Empty barrels.	301- 3-2				
13. Telephone.	11- 0-0				
14. Cycle.	46- 9-7				
	8846- 3-8				

For Manvi Distn.

MANAGER.

COMPANIES' ACCOUNTS.

NO. IV- REVENUE ACCOUNT—CONTD

Dr 8846-3-8 113391-14-11 Cr

Servant quarters. Dead Stock. Ladder.	*G.—Depreciation* - contd. 8. To depreciation in respect of any other items (to be specified).	19-10-6		114661-9-8
		20-1-11		
		14-15-2		
			8900-15-3	
	H.—Special charges.			
	To special items (to be specified) written off machinery.	Insurance 218-0-9		
		902-4-9	1120-5-8	8751-10-0
	Total expenditure		123413-3-8	
	Balance carried to net revenue			
			123413-3-8	123413-3-8

V.—NET REVENUE ACCOUNT.

Dr Cr

1. To interest on debentures accrued due to date		1. By balance from last account	51774-11-6
2. To interest on mortgages and bonds accrued due to date—loss brought down from revenue a/c IV	8751-10-0	Less dividend paid	
		By amount carried to Reserve Fund.	
3 To interest on temporary loans accrued due to date.	163-7-0	2 By balance brought from Revenue Account (No IV).	
4. To dividend on preference stock.			
5. To Income-tax paid.	10000-0-0	3. By interest on money at deposit.	
6. To balance applicable to dividend on ordinary stock or shares.	32859-10-6 c/o		
	51774-11-6		51774-11-6

For Munvi

MANAGER

COMPANIES' ACCOUNTS.

NO VI-RESERVE FUND ACCOUNT.

Dr.		Cr.	
1. Amount paid out [items to be specified].		1. By balance brought from last account.	
2. Amount of balance of next account.		2. By amount brought form Net Revenue Account.	
		3. By interest on amount invested.	
		[Description of investments to be specified]	
	N i l		N i l.

VII.—DEPRECIATION FUND ACCOUNT.

Dr.		Cr.	
To balance	105386-0-7 1	1. By Balance from last account	96485-1-4 1
		2. By interest on investments.	
		3. By amount brought from Revenue Account (see No. IV G.).	8900-15-3 1
		[Description of investments to be specified)	
	105386-0-7 1		105386-0-7 1

For Munro & Co.
V. R. Ruben
MANAGER.

COMPANIES' ACCOUNTS.

NO VIII-GENERAL BALANCE SHEET.

Dr.			Cr.
Liabilities		*Assets*	
1. To capital account: amount received as per Account No. III.	448899- 9-7	1. By capital account: amount expended for works as per Account No. III	371899-14-11
2. To sundry creditors due on construction of plant and machinery, fuel, stores etc.	18165- 3-6	2 By stores on hand . . .	4151- 0-0
3 To sundry creditors on open accounts.	31884-15-7	3 By sundry debtors . . .	36325-12-10
4 To net revenue account : balance at credit thereof.		4. ~~By preliminary expenses awaiting adjustment.~~ -do- other misc.,	26951- 2-8
5. To reserve fund account balance at credit thereof	32859-10-6	5. By securities as held [cost price]	
6 To depreciation fund account.	105386- 0-7	6 By special items(to be specified)	
7. To special items [to be specified]		7. By cash at bankers . .	31- 8-10
8. Consumers Deposit.	6526- 2-3	8. By cash on hand . .	12641- 1-3
9. Reserve for payment of Income-Tax.	31095- 9-0	9. Consumers.	11512-11-3
10. Audit Fees.	150- 0-0	10. Manvi Bros. Byadgi.	64949- 4-2
11. Government-Duty.	2782-11-6	11. Manvi Bros Ranebennur.	60179- 1-7
		12. Manvi Bros. Haveri.	73965- 6-11
		13. Municipality.	2010-12-4
		14. Loss on plant.	12632- 1-9
		15. Prize Bond.	500- 0-0
	677749-14-6		677749-14-6
Total		Total.	

For Manvi Brothers

V. Rhavi

MANAGER

COMPANIES ACCOUNTS

No. IX.—STATEMENT OF ENERGY GENERATED. SOLD, ETC.

Total energy generated in Kilowatt-hours.	Kilowatt-hour sold					Kilowatt-hours used on works.	Kilowatt-hours not accounted for.	Total Kilowatt-hours accounted for.	Kilowatts connected for public lamps.	Total consumers connected.	Total Kilowatts connected.	Plant installed Kilowatts.	Maximum supply demanded in Kilowatts
	Public lamps.	By special contract	Consumers by meter for lighting purposes.	Consumers by meter for power purposes.	Total.								
1	2	3	4	5	6	7	8	9	01	11	12	13	14
318902	83017.4	14664	150496	4326	252503.4	17227	4971.6	269730.4	34.7	989	283.56	300 K.W.	207.3

* Where the undertaking supplies power to tramways the units soid the tramway should be treated as sold by "special contract" In calculating the "total kilowatts connected the kiiowatts connected exclusive of the trnmway should first be ascertained then the kilowatts connected to toe tramway system should be assumed to bear the same ratio to the units used on the tramway as the remaining kilowatts connected bear to their consumption.

For Mann Brothers
V. Rama
MANAGER.

STATEMENT FORM.

1. Company, etc, Gadag Electric License 1936.
2. Account for year ending 31-3-1949.
3. Year of working. 26th Year.
4. Motive power Oil Engines.

5.	Total capital expenditure at end of year (*not* capital of company)		371899-14-11
6	Revenue from electric supply.	81378-3-1 / 27352-4-7	108730-7-8
7.	Revenue from meter rents and other sources (including interest on investments, if any).		5931-2-0
8	Total working costs excluding depreciation (col. 11) but including income tax from net revenue account.	114512-4-5 / 10000-0-0 / 124512-4-5	124512-4-5
9.	Gross profit before providing for interest, depreciation or reserve [cols 6 *plus* 7—8].	Loss.	9850-10-9
10	Interest [on debentures and loans] and special charges		165-7-0
11.	Depreciation aod reserve [for the year]. Writing off preliminary expenses included		8900-15-3
12	Ditto per cent on col. 5.		2.39%
13.	Financial result (col, 9—10 *plus* 11).		18915-1-0
14.	Ditto per cont on col. 5		5.08
15.	Units generated.	318902	
16.	Units sold.	252503.4	

COSTS IN ANNAS PER UNIT GENERATED.

17.	Fuel.	30758-0-8	1.543
18.	Oil. waste, water, engine room stores etc.	8165-1-6	0.409
19	Wages and salaries excluding management (generation, distribution and public lamps together).	20067-4-0	1.006
20.	Repairs and maintenance [generation, distribution and public lamp renewals when charge on contract rate for current includes renewals.]	16629-1-6	0.834
21.	Rents, rates, and taxes.	1089-14-0	0.054

For Manvi Brothers
V. R. Gulla
MANAGER.

No.O.A./252/73"

OFFICE OF THE ACCOUNTANT GENERAL,
Outside Audit Department,
Bombay, the 17th January 1950.

From

The ACCOUNTANT GENERAL, BOMBAY.

To

The SECRETARY TO THE GOVERNMENT OF BOMBAY,
Public Works Department, BOMBAY.

Subject:-Report on the audit of the annual statements of accounts of the Gadag Electric Co. Ltd for the year ended 31.3.49 pp 53-57

Sir,

I am pp 61-81 to forward herewith the audit report and the annual statements of accounts of the Gadag Electric Co. Ltd for the year ended 31.3.49.

2. ~~Extract of paragraphs of the report may please be forwarded to the Management for information and necessary action.~~ p.55

3. Special attention is invited to paragraphs 3(a) of the report.

Yours faithfully,

K Ramachandran

Assistant Examiner, Outside Audit,
Accountant General's Office, Bombay.

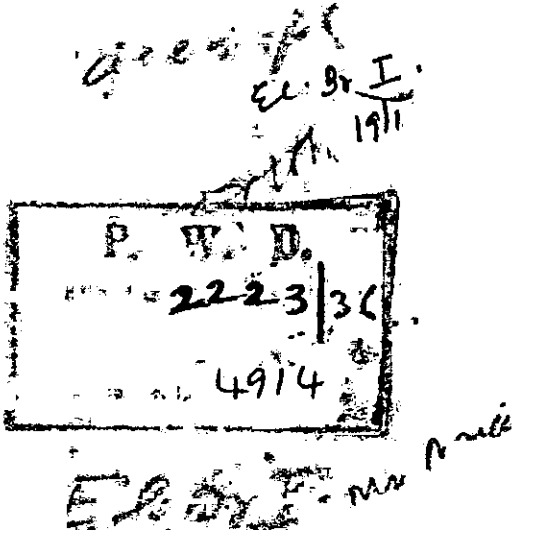
No.O.A./252/

Copy together with a copy of the Audit Report forwarded to :-

1. The Electrical Engineer to the Government of Bombay, Bombay.

2. The Senior Auditor (Mr. P.V. Rewdi.) with a set of accounts.

Assistant Examiner, Outside Audit,
Accountant General's Office, Bombay.


P. W. D.
223
4914

E5 — 2223/36/9946

No. 2.2.23/36-III-El.(I) P. W. D.
B. C. (Bbay. No. 1)
11th March, 1950.

To,
M/s. Manvi Bros.,
Gadag, Dharwar (Dist.)

Subject:- Acct. of the Gadag El. License for the year ended the 31-3-49.

Dear Sirs,

I am directed to forward herewith for infn. and necy. action p.55 extract para 3(a) of the audit report in respect of the above mentioned accts. You are further requested to communicate to govt. the action taken in the matter.

Yours faithfully,

p55 D. A - Extract para 3(a).

Copy forwarded to —
the A.G., Bbay. (with ref. to his p.83 letter No. O.A./252/7311, dt. the 17-1-50)
the Elect. Engr. to Govt. (with ref. to his No. LA-7/9256, p.102 dt. the 7-2-50)

ISSUED 14/3/50

6/3/50.

9/3/50.

14/3/50

11/3

87 2223/36/9946

No. 2223/36-III-El(1)

P.W.D.
B.C. (Bombay No 1)
31st May 1950.

To,
M/S. Manvi. Bros,
Gadag, Dharwar (Dist.).

Subject: Accounts of the Gadag Elec. License for the year ended the 31-3-49

Dear Sirs,

I am directed to invite your attention to G.L. No 2223/36-III-El(1), dated the 11-3-1950 (P85) on the ~~above~~ subject mentioned above and to request you to communicate ~~to GoI~~. the action taken in the matter.

Yours faithfully,

D.A. nil. 25/5/50.

Assistant Secy to the Govt. P.W.D.

MKS
ABS
1/6

Lut(cc)
31/5

No.2223/36-III-El.(I).

Public Works Department,
Bombay Castle (Bombay No.1),
31st May 1950.

From

The Assistant Secretary to the Government of Bombay,
Public Works Department.

To

Messrs. Manvi Bros.,
Gadag, Dharwar District.

Subject:-Accounts of the Gadag Electric License for the year ended the 31st March 1949.

Dear Sir,

I am directed to invite your attention to Government letter No.2223/36-III-El.(I),dated the 11th March 1950, on the subject mentioned above, and to request you to communicate the action taken in the matter

Yours faithfully,

Assistant Secretary to the Government of Bombay,
Public Works Department.

D.A.-Nil.

BKR.31/5/50.

2223/06/1946

No. 2223/36-III El (1)

P.W.D.
Bombay, (Bombay and C.)
2nd ~~Feb~~ Aug. 1950

To.

Messrs. Manvi Brothers,
Gadag, Dharwar (Dist).

Subject: Accounts of the Gadag Electric License for the year ended the 31-3-49.

Dear Sirs,

I am directed to invite your attention to the correspondence ending with [G.L. No 889 No 2223/36-III-E 1(1), dated the 31-5-1950 on the subject mentioned above and to request you to communicate the action taken in the matter.

Yours faithfully,

Assistant Secy. to Govt.

DA. nil.

2/8/50
1-8-50

Y 1953 June 378

No.2223/36-III-El(I).

Public Works Department,
Bombay Castle (Bombay No.1),
2nd August 1950.

From

The Assistant Secretary to the Government of Bombay,
Public Works Department.

To

Messrs. Manvi Brothers,
Gadag, Dharwar (District).

Subject:- Account of the Gadag Electric License for the year ended the 31st March 1949.

Dear Sirs,

I am directed to invite your attention to the correspondence ending with Government Letter No.2223/36-III-El(I), dated the 31st May 1950 on the subject mentioned above and to request you to communicate the action taken in the matter.

Yours faithfully,

Assistant Secretary to the Government of Bombay,
Public Works Department.

ISSUED on 3-8-50

D.A:- Nil.

2

MAB/2/8/50.

95 2223/36/9946

No. 2223/36 - El (I).

P. W. D.
B. C. (B'bay no. 1)
30th Sept., 50.

To,
Messrs. Mauri Brothers,
Gadag, Dharwar (Dist.)

Sub: Accts. of the Gadag El. License, for the year ended the 31.3.49.

Dear Sirs,

I am directed to invite your attention to G. L. No. 2223/36-III-El(I), P 85 dt. the 11.3.50 and the subsequent reminders of even no. P 87 dt. the 31.5.50

P.91

and the 2-8-50 and to request you ~~to~~ please to report the action taken in the matter, ~~with the least possible~~ delay.

Yours faithfully,

Asstt. Secy. to Govt.

DA - Nil

29.9.50.

DSO 3/10/50

No.2223/36-El.(I).

Public Works Department,
Bombay Castle (Bombay No.1),
30th September 1950.

From

The Assistant Secretary to the Government of Bombay,
Public Works Department.

To

Messrs. Manvi Brothers,
Gadag, Dharwar (District).

Subject:- Accounts of the Gadag Electric License, for the year ended the 31st March 1949.

Dear Sirs,

I am directed to invite your attention to Government Letter No.2223/36-III-El(I), dated the 11th March 1950 and the subsequent reminders of even number dated the 31st May 1950 and the 2nd August 1950 and to request you pleas to report as soon as possible the action taken in the matter.

Yours faithfully,

3/10/50. o/c

Assistant Secretary to the Government
of Bombay, Public Works Department.

D.A.-Nil.

2 pps

Received 2/10/50
VSD
30/9/50
SD 3/10

mfp 91 2223/36/9946

No. 2223/36-El (I).

P. W.D.

B.C. (Bombay)

Dec. Sa.

2/1/51

To,

Messrs Manvi Brothers,

Gadag, Dharwar Dist.

Sub: Accts. of the Gadag Elec. Licensee for the year ended the 31-3-49.

Dear Sirs,

I am directed to invite your attention to G.L. No. 2223/36-III-El (I), dt. the 11-3-50 and subsequent reminders of even no., dt. the 31-5-50, 2-8-50 & 30-9-50

reply and to request you to report as early as possible the action taken in the matter.

Yours faithfully,

Asstt. Secy. to Govt.

DA - Nil.

29.12.50.

ISST.

N. B - Bills to be paid in Gadag only and it is understood that orders and payments asked or accepted by any of our Canvassers are understood to be on behalf of our Gadag office. All disputes to be settled in Gadag Court only.

PROPRIETOR S. A. MANVI.

Licensed
ELECTRIC CONTRACTORS.

Suppliers of

ELECTRICAL ACCESSORIES
PUMPS.
MOTORS.
DYNAMOS.
SWITCHGEAR.
FITTINGS.
HEATERS.
LAMPS.
FANS.

Stock

DOUBLE ROLLER GINS, SAWGINS & SUNDRIES, PIPES AND FITTINGS FOR ALL REQUIREMENTS.

FILES, BOLTS, NUTS, OF ALL SIZS, STEAM GAUGE, GLASSES, RUBBER RINGS ASBESTOS SHEETS AND ROPES.

All kinds of

AGRICULTURAL IMPLEMENTS & C. I. RAILINGS & COIR MATTINGS.

MOTOR TYRESS, TUBES & SPARES OF ALL MAKERS.

MANVI BROTHERS.

(Sole Pro.: S. A. Manvi.)

ELECTRIC LIGHT AND POWER SUPPLIERS.
Gadag-Betigeri, Byadgi and Ranebennur.
Distributors for:
Caltex, Kerosine, Petrol, Crude-oil Lubricating-oil & other products.

Tele.:-MANVI BROS

GADAG.
29th Jan. 1951
(India)

To,
The Deputy Secretary to the Government,
Public Works Department, Bombay.

Subject:-Accounts of the Gadag Electric License for the year ended 31-3-1949. "Capital Block".

P 85

Sir,

With referance to your letter No.2223/36-III-El(I) dated 11-3-1950 regarding the "Capital Block" we beg to state as under:-

Our Company started functioning since 1924 and consi-erable time has lapsed it is found difficult to trac original vouchers from the beginning. In the absence of th vouchers we feel that the Capital Account that will be maintained will not give correct value of the various ass purchased long ago. Being placed in such a difficulty we unable to comply with the instructions though we have stro desire to do so. In the circumstances we request Governmen to ascertain from the Accountant General if the maintenanc of Block Account from the current year i.e. 1-4-1951 will satisfy the audit requirement.

On hearing from Government immediate action taken to maintain the Block Account.

Yours faithfully,
FOR MANVI BROTHERS. GADAG.

V. R. Bullen

MANAGER.

2223/36 III/1738

No. 2223/36 III-El.(I).

P.W.D.
B.C.(Bombay no.1)
March 51.
21st Mar

To,

Messrs Manvi Brothers,
Gadag, Dist. Dharwar.

Sub: Accts. of the Gadag Elec. License for the year ended the 31.3.49.

Dear Sirs,

P 101

With ref. to your letter, dt. the 29.1.51, on the above subject, I am directed to advise you to apply to Govt. under para VI (2) of the Sixth Schedule to the Elec. (Supply) Act, 1948, for determination of the year in which the assets of your undertaking became available for use and the relative cost thereof. After obtaining Govt. order thereon, you should maintain the block account, as instructed in para 6 of G.C.P.W.D., No. 2581/36-El dt. the 28.2.1944, or in such other form as Govt. may prescribe in this behalf hereafter.

Yours faithfully,

DA-Nil.

Dy. Secy. to Govt.

Copy for info. to-

the A.G., Bombay (with ref. to his 1013 O.A./9049, dt. the 21-2-51 2/3.4.51)

the Elect. Engr. to Govt. (with ref. L.A.7/14233 dt. the 23.2.51)

Jour 19.3.51.

A.G's office, Bombay

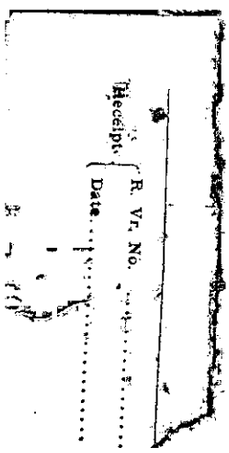
Returned with compliments.

As Govt. is considering the introduction of a new form of "Block Account" to suit the provision of the Electricity (Supply) Act 1948, it is just possible that the form appended to G.C.P.W.D.No.2581/36.El dated 28.2.44 may be ~~substituted~~ superseded by a new form of "Block Account" History Sheet. It is, therefore, suggested that the following additions may be made after the figures "28.2.1944", before the draft reply is issued.

Or in such other form as Govt. may prescribe in this behalf.

U.O.R.to Govt. in the P.W.D.Bombay.

No.O.A./



105--

No.2223/36-III-K.

Public Works Department,
Bombay Castle (Bombay No.1),
21st May 1951.

From

The Deputy Secretary to the Government of Bombay,
Public Works Department.

To

Messrs. Manvi Brothers,
Gadag,
District Dharwar.

Subject:- Accounts of the Gadag Electric License for the year ended the 31st March 1949.

-oo-

Dear Sirs,

With reference to your letter , dated the 29th January 1951, on the above subject, I am directed to advise you to apply to Government under paragraph VI (2) of the Sixth Schedule to the Electricity (Supply) Act, 1948, for determination of the year in which the assets of your Undertaking became available for use and the relative cost thereof. After obtaining Government orders thereon, you should maintain the block account, as instructed in paragraph 6 of Government Circular, Public Works Department, No.2581/36-El, dated the 28th February 1944, or in such other form as Government may prescribe in this behalf hereafter.

Yours faithfully,

Deputy Secretary to the Government of Bombay, Public Works Department.

D.A.-Nil.

Copy for information to -

the Accountant General, Bombay (with reference to his No.O.A/1013, dated the 27th April 1951),
the Electrical Engineer to Government (with reference to his No.L.A.7/14233, dated the 23rd February 1951).